

Article - Tax - General

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§7-219.

(a) Within a reasonable time after the valuation of a less than absolute interest in property that passes from a decedent, an application to prepay the inheritance tax for a subsequent interest in the same property may be filed with the register of the county where the information report was filed under § 7-224 of this subtitle.

(b) (1) An application under subsection (a) of this section may be filed by or for a person or class of persons, whether or not then in being, in whom may vest a subsequent interest in the property valued.

(2) An application under subsection (a) of this section may not be made by or for a person who, under the instrument that created the property interests, has no interest other than the possibility of becoming an appointee by the exercise of a power of appointment.

(3) A person who only has the interest described in paragraph (2) of this subsection is entitled to receive the benefits of prepayment under § 7-210(b) of this subtitle.

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